



STATE REPRESENTATIVE
Garey Bies
1ST ASSEMBLY DISTRICT
COMMITTEE ON CORRECTIONS AND THE COURTS

**Written Testimony of Representative Garey Bies
Assembly Committee on Labor and Industry
Assembly Bill 275 – Death Benefit for Volunteer Firefighters**

Good morning Chairperson Honadel and committee members, I appreciate the opportunity to submit my testimony in support of Assembly Bill 275. AB 275 would establish a presumption under worker's compensation law should a firefighter suffer injury or death due to heart or respiratory impairment or disease in the line of duty.

First, a little background as to how I became involved with the legislation this session.

Ephraim Fire Chief Niles Weborg brought the need for this legislation to my attention after his son Bill, a 24 year veteran and the Assistant Fire Chief of the Ephraim Fire Department died in the line of duty while responding to a boat fire at the Gibraltar Marina. Bill left behind a wife and three young sons.

Currently, full time paid firefighters receive a death benefit for work related heart attack deaths under the Wisconsin Retirement System. Because a volunteer firefighter is not a member of WRS they are currently ineligible for this benefit, which is why I drafted this bill to apply under worker's compensation. It is only fair that the 17,365 volunteer firefighters in Wisconsin receive the same death benefit as paid firefighters.

The state of Wisconsin has 863 fire departments, of those 701 are exclusively volunteer and an additional 105 departments are a combination of volunteer and full time. These 806 departments are finding it is increasingly difficult to recruit and retain volunteers. Over 93% of Wisconsin's fire departments rely upon volunteers like Bill Weborg. The key to remember is that these people are volunteers, this is not their primary job and they perform a selfless and necessary service to their communities. Should they lose their life in the line of duty their families receive nothing from the state of Wisconsin for their service.

I greatly appreciate the opportunity to come before the committee today. I want all parties who have an interest in this bill to know that I am open to working with them should they have objections with regard to how this bill is currently written so that we can work towards a positive resolution with regard to this issue.

First for Wisconsin!

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Wisconsin State Fire Chiefs' Association, Inc.

Together We Can Make A Difference

- Education
- Prevention
- Safety
- Suppression
- EMS

DATE: February 20, 2008
TO: Committee on Labor and Industry
FROM: Wisconsin State Fire Chiefs' Association
RE: Please Support Assembly Bill 275

The Wisconsin State Fire Chiefs' Association asks that you support Assembly Bill 275. Wisconsin currently does not recognize firefighter deaths when working on an emergency incident, which are heart or stroke related, as line-of-duty-deaths (LODD).

The LODD federal benefit for firefighters was changed a couple of years ago to recognize heart and stroke related deaths when working an emergency incident as eligible for the federal LODD benefits. The Wisconsin State Fire Chiefs' Association supports AB 275, which would recognize heart and stroke related deaths of firefighters as eligible for LODD benefits in Wisconsin.

I'm out of state today for the hearing and unable to answer any questions you might have but please contact me if you have questions. Contact Dave Bloom, Legislative Liaison, Wisconsin State Fire Chiefs' Association at 608-444-3324 or e-mail at bloomd@town.madison.wi.us.

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Wisconsin Manufacturers & Commerce

**Wisconsin Manufacturers'
Association • 1911**

**Wisconsin Council
of Safety • 1923**

**Wisconsin State Chamber
of Commerce • 1929**

James S. Haney
President

James A. Buchen
Vice President
Government Relations

James R. Morgan
Vice President
Marketing & Membership

Michael R. Shoys
Vice President
Administration

To: Members of the Assembly Labor and Industry Committee

From: James A. Buchen, Vice President, Government Relations

Date: February 20, 2008

**Re: Opposition to Assembly Bill 275—Presumptions Under the
Wisconsin Workers Compensation Act**

Background

Workers Compensation is a "no fault" system providing insurance coverage to any worker who is injured during the course of their employment. There is no determination of fault under workers compensation, only a determination that an injury or illness is caused by employment. Therefore, Wisconsin's Workers Compensation Act currently covers any and all work related illnesses and injuries that are either caused or exacerbated by employment.

Presumptions in Workers Compensation

Assembly Bill 275 calls for the creation of presumptions under the Wisconsin Workers Compensation Act that certain health related conditions are work related, negating any requirement of proof of causation that these illnesses are related to employment. The Wisconsin Workers Act does not currently presume that any illness or injury is work related. State Workers Compensation laws and systems that are regarded as functioning well, as Wisconsin's system is, do not contain presumptions of illness or injury.

There may very well be merit in identifying a means for supplementing the insurance benefits available to the workers that this legislation has identified. However, it does not appear that the Workers Compensation is the appropriate vehicle for providing those benefits. WMC is willing to work with the Bill's author, and others, to explore the alternative approaches that are available.

Conclusion

For these reasons, Wisconsin Manufacturers and Commerce oppose Assembly Bill 275.

LWMMI

League of Wisconsin Municipalities Mutual Insurance

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Village Administrator
Village of Elm Grove

Ron Hayward
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Village of West Milwaukee

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ASSEMBLY BILL 275 PUBLIC HEARING FEBRUARY 20, 2008

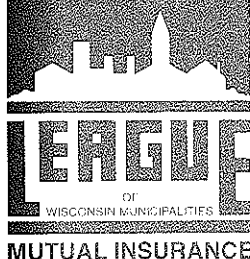
OBSERVATIONS:

1. Assembly Bill has not been agreed to by the Workman's Compensation Advisory Council. Normally, all changes to Chapter 102 are unanimously approved by the Advisory Council.
2. The State of Wisconsin contracted with Deloitte to perform an actuarial review the Protective Occupation Duty Disability Program (Section 40.65) as of 12/31/06. Their findings show an estimated liability of \$330,303,296 for 828 claims **after** offsets for Social Security, Unemployment Benefits, Workman's Compensation, and Wisconsin Retirement System Benefits. This averages \$398,550 per claim after the offsets – for lost wages only – no medicals are involved.
3. In the League of Wisconsin Municipalities Mutual Insurance, Workman's Compensation medical payments equal \$1.48 for each \$1.00 of wage payments. Using this ratio for the Duty Disability loss in #2 above, the average presumptive claim could equal \$988,280.
4. Special Death Benefits for Protective Occupation already exists in 102.475 of the Workman's Compensation Statutes equal to the greater of \$50,000 or 75% of the Workman's Compensation Death Benefit up to a current maximum of \$181,175.

ATTACHMENTS:

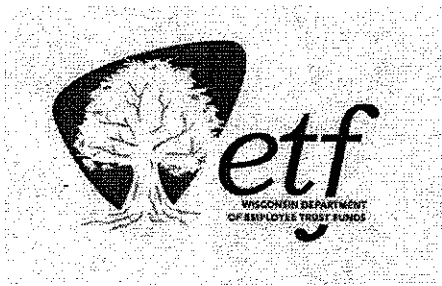
1. Deloitte Actuarial Review – Section 40.65 – Duty Disability Program
2. Wisconsin Statute 102.475

Prepared by:
Dennis Tweedale
League of Wisconsin Municipalities Mutual Insurance





The State of Wisconsin Employee Trust Funds Board



Section 40.65
Duty Disability Program
Actuarial Review
As of December 31, 2006



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I. Overview

The purpose of this report is to summarize our review of the Section 40.65 Duty Disability Plan. Included is a brief review of the Plan's experience during 2006, an estimate of the State's liability as of December 31, 2006 and an analysis of current funding levels.

In preparing this report, we have relied on claim information provided by the Department of Employee Trust Funds. We have not audited this information, but have relied on it as submitted after making reasonableness checks, as we deemed appropriate under the circumstances.

The results of this review indicate that the Duty Disability program has assets of \$266.2 million and estimated liabilities of \$365.3 million as of December 31, 2006. The accrued funding shortfall is \$99 million, which represents about 8.6% of the \$1,151 million in covered payroll. This is a decrease of 4.0% from last year. The asset balance does not include 11.4 million in deferred market gains which will be smoothed over the next five years.

The present premium level continues to meet the Board's funding policy. Therefore, no premium increase is recommended at this time.

The remainder of this report summarizes the review in more detail. A number of assumptions have been made in estimating the State's liability, which are described throughout the report and summarized in Exhibit 2.

II. 2006 Experience Review

Fund Balance

During 2006 the fund balance increased from \$225,377,997 to \$266,223,389; Investment earnings were \$23,155,282 with paid claims and administrative expenses totaling \$26,091,024. These components are shown in the following table along with figures for the prior years for comparison purposes.

Year	Contributions	Benefits		Admin Charge	Interest Credit (Charge)	Ending Balance	Average Contribution Rate
		Benefits Annual \$	% Increase				
1984	\$	\$	%	\$	\$	\$57,193	-%
1985	633,501	1,343,755	-	0	-160,822	-813,893	0.2
1986	1,259,167	2,474,345	84	0	-417,606	-2,446,677	0.4
1987	1,739,234	3,262,157	32	0	-416,385	-4,385,985	0.5
1988	3,939,946	4,662,629	43	348,018 #	-486,800	-5,943,496	1.1
1989	5,257,471	5,906,152	27	144,629	-1,121,646	-7,858,452	1.4
1990	9,125,470 *	7,178,185	22	75,481	-701,016	-6,687,664	2.1
1991	10,653,019	8,188,603	14	130,203	-773,655	-5,127,106	2.3
1992	12,244,608	9,288,487	13	120,462	-476,392	-2,767,839	2.5
1993	14,410,852	10,392,896	12	160,981	-105,814	983,322	2.8
1994	16,242,342 *	11,786,839	13	161,127	219,777	5,524,539	3
1995	19,738,999 *	12,748,266	8	183,922	1,007,019	13,322,102	3.4
1996	20,670,838 *	13,527,755	6	355,847	2,087,053	22,196,391	3.3
1997	21,924,843 *	14,432,206	7	119,017	3,060,768	32,630,779	3.3
1998	26,205,796	15,484,812	7	235,334	4,795,610	47,912,039	3.66
1999	26,585,142	16,802,277	9	612,691	7,020,204	66,102,416	3.88
2000	32,188,231	18,337,714	9	153,551	7,273,165	87,072,547	3.88
2001	35,120,406	19,857,704	8	290,919	10,127,493 ¹	112,171,824	3.88
2002	36,662,252	21,592,121	9	349,523	9,696,940 ²	136,589,372	3.88
2003	39,308,775	22,984,246	6	460,353	10,925,975 ³	163,379,523	3.88
2004	40,776,886	23,176,779	1	338,041	13,960,608 ⁴	194,602,196	3.88
2005	42,076,545	24,185,758	4	302,193	13,187,206 ⁵	225,377,997	3.88
2006	44,573,058	26,091,024	8	318,381	22,681,739 ⁶	266,223,389	3.88

* Includes adjustment to beginning balance.

¹ Includes a \$5,601,954 adjustment for 1999 Wisconsin Act 11.

² Includes a \$3,838,988 adjustment for understated interest during 2002 (including Wisc Act 11).

³ Includes a \$215,444 adjustment for understated interest during 2003 (including Wisc Act 11).

⁴ Includes a \$63,179 adjustment for understated interest during 2004 (including Wisc Act 11).

⁵ Includes a \$31,517 adjustment for understated interest during 2005 (including Wisc Act 11).

⁶ Includes a \$473,544 adjustment for understated interest during 2006 (including Wisc Act 11).

Includes 3 1/2 years of administrative expense charges.

As of December 31, 2006 there were 894 claims in payment status with annual benefits totaling \$25,275,061. 855 of the claims were for disabled participants and 39 were for beneficiaries. The number of claims and benefits being paid increased over last year from 865 and \$25,072,758 respectively. The following table shows annual benefits as a dollar amount and as a percentage of payroll by recipient type.

	Claims in Payment Status		
	No.	Annual \$	% of Payroll
Disabled Participants	855	\$24,687,232	2.14%
Survivor Beneficiaries	39	587,829	0.05%
Total	894	\$25,275,061	2.20%

III. Estimated Liability as of December 31, 2006

The liability for outstanding claims under the Duty Disability program was estimated in two parts - reported claims and incurred claims not yet in pay status. The following paragraphs summarize the methods used and results.

Claims in Pay Status

The total liability for claims with a pay status of \$330 million is nearly identical to the liability as of 12/31/05.

Incurred Claims Not Yet in Pay Status

A review of recent claims data showed lags in the time between when claims are incurred and when they are reported and reach pay status. 58 claims, which are likely to be approved for pay status, were in either pending or appeal status as of 12/31/06. This includes 4 claims for which applications were received during the first two months of 2007. The plan was changed during 1998 so that its liability begins on the later of the date the employee meets the duty disability criteria (qualifying date) or the application is received. The application must be completed within one year from date of receipt. Previously there was no time limit. It is important to note that while this changes the date after which the plan liability begins to increase, it does not change the date upon which an actuary considers the claim to be incurred. Hence, if disability occurs in late 2006, but an application for benefits is not filed until early in 2007; the claim is still considered to be incurred at the end of 2006. The IBNR portion of the liability would reflect that benefits were not payable until the application is received.

The IBNR liability for 12/31/06 of \$35 million was developed using this group of claims that are currently either in appeal or pending status, average reserve factors, and a small load for conservatism.

Results

The total estimated liability as of December 31, 2006 for the Duty Disability program is \$365,287,296 developed as follows:

	Offsets	Annual \$
Annual Benefits Before Offsets		41,210,282.62
Offsets		
Social Security	3,360,828.00	
Unemployment Compensation	0	
Worker's Compensation	506,618	
WRS Benefits		
- Separation	896,125	
- Disability	5,239,654	
- Normal Retirement	5,982,074	
Earnings	647,669	
Total Offsets	16,632,968.79	
Adjustment for offsets greater than base benefit	697,747.59	
Net Offsets	15,935,221.20	
Annual benefits after offsets		\$25,275,061
Present value of benefits being paid		\$330,303,296
Reserve for incurred but not paid claims		\$34,984,000
Total		\$365,287,296

Total net offsets are 38.7% of gross benefits before offsets

IV. Analysis of Funding Levels

Financial Progress

As of December 31, 2006 the payout rate from this program increased to 2.29% of covered payroll (up from 2.25% a year ago). Pertinent elements of the present financial picture include:

- During 2006 benefit reserves increased from \$225.4 million to \$266.2 million.
- The contribution rate currently in effect (December 31, 2006) will generate approximately 3.88% of covered payroll. This rate appears to be sufficient to achieve a fully reserved status over a 7-year period (down from 21 years at 12/31/00, 16 years at 12/31/03 and 10 years at 12/31/05). These calculations assume that the group size stabilizes at about its current level, as follows:

Provision for annual incurred claims*	2.25%
Amortization of accrued shortfall	<u>1.63%</u>
Total	3.88%

* Includes (Benefit Payments + Expenses) as a % of covered payroll as indicated in ETF Trust Statement.

Current funding policy recommends limiting the amortization period to approximately 30 years. The data above verifies that the current rate schedule is projected to do this for another year. In 1998 the Board approved a rate increase of approximately .22% of payroll. At that time, we expected the increase to be sufficient to meet the funding policy for two years. After eight years, it still appears that the new contribution level is sufficient for at least one more year. Therefore, we do not recommend a contribution increase at this time.

Exhibit 1

Section 40.65 duty disability benefits for protective occupation participants were added in 1982. Benefits are summarized below:

Eligibility. Duty-related injury or disease that is likely to be permanent, which causes a protective occupation participant to retire, accept reduced pay or light duty assignment, or in some cases, that impairs promotional opportunities.

Amount. 80% of salary (75% if partially disabled and not a State Employee), less the following offsets:

- Social Security
- Unemployment Compensation
- Worker's Compensation
- Any other WRS benefit
- All earnings from the employer under which the disability occurred
- A percent of other earnings as follows:
 - 1/3 of earnings less than 40% of monthly salary
 - 1/2 of earnings between 40% and 80% of monthly salary
 - 2/3 of earnings over 80% of monthly salary

Survivor Benefits.

- All survivor benefits are offset by any Chapter 102 death benefits
- Pre-5/3/88 and certain state employees:
 - 1/3 of the participants monthly salary at time of death to surviving spouse, plus
 - \$15/month to each unmarried child under the age of 18
 - Not to exceed 65% of participants monthly salary at time of death
 - State employees are included
- Post-5/3/88 and certain state employees:
 - 1/2 of the participants monthly salary at time of death to surviving spouse, less other income sources that are based on the participant's earnings record
 - 1/10 of the participants monthly salary at time of death to each unmarried child under the age of 18
 - Not to exceed 70% of participants monthly salary at time of death
 - State employees are not included (with the exception of cancer presumptive)
- Cancer Presumptive Law:
 - 70% of the participants monthly salary at time of death to surviving spouse, less other income sources that are based on the participant's earnings record
 - 1/10 of the participants monthly salary at time of death to the guardian of any minor child, as long as there is no surviving spouse
 - There is no maximum

Annual Increases.

- To age 60: In accordance with WRS salary index.
- After age 60: In accordance with WRS dividend increases (as long as the claimant is not also receiving a disability retirement benefit.)

Contributions. Vary by experience.

Exhibit 2

Mortality: Wisconsin Projected Experience Table - 93; 98% of male mortality and 97% of female mortality.

Set Forward: 3 years for males only; changed from 12 years for males only.

Recovery: None.

Sex: All disabled recipients are assumed to be male; all beneficiary recipients are assumed to be female.

Benefit Form: Life annuity for unmarried disabled recipients and all beneficiaries; 50% joint and survivor annuity for married disabled recipients.

Interest: 4.8% (which approximates a 7.8% valuation rate with 3% annual benefit increases). The valuation rate was changed for the December 31, 2004 valuation to match the WRS interest rate. The WRS interest rate was reduced from 8% to 7.8% as of February 1, 2004. The interest rate used in the 2003 valuation was 5%.

IBNR Loading: 10% margin for conservatism

Exhibit 3

Benefits Being Paid and Reported Claim Liability by Year of Incurral

Year Incurred	Number Valued	Annual Benefit	% of Payroll	Actuarial Liability
2006	11	270,341	0.02%	\$3,874,935
2005	26	728,576	0.06%	\$11,587,019
2004	28	1,019,585	0.09%	\$15,577,817
2003	26	650,658	0.02%	\$10,123,007
2002	32	1,114,404	0.10%	\$16,885,369
2001	26	868,535	0.08%	\$13,290,397
2000	20	519,164	0.05%	\$7,894,161
1999	29	1,074,675	0.09%	\$16,190,155
1998	39	1,166,091	0.10%	\$16,697,483
1997	26	816,718	0.07%	\$11,833,454
1996	21	683,148	0.06%	\$9,557,098
1995	31	939,373	0.08%	\$12,899,265
1994	31	1,047,395	0.09%	\$13,910,042
1993	45	1,312,062	0.11%	\$17,785,654
1992	53	1,582,568	0.14%	\$20,846,547
1991	43	1,055,459	0.09%	\$13,355,667
1990	40	1,030,126	0.09%	\$13,362,792
1989	57	1,457,345	0.13%	\$17,599,123
1988	58	1,667,864	0.14%	\$19,880,996
1987	41	1,289,842	0.11%	\$14,731,267
1986	42	1,507,164	0.13%	\$15,922,014
1985	45	1,479,658	0.13%	\$16,018,177
1984	32	1,077,656	0.09%	\$11,407,625
1983	16	541,564	0.05%	\$5,047,951
1982	9	346,200	0.03%	\$3,635,800
1979	1	28,889	0.00%	\$389,481
Total	828	25,275,061	2.20%	330,303,296

Exhibit 4

Rate Schedule: Present & Proposed December 31, 2006 Valuation

% of Covered Payroll	Applicable To
1.9	Groups with claims payout during the prior year of less than or equal to 0.5% of payroll.
2.4	Groups with one claim in which the payout during the prior year exceeded 0.5% of payroll, and groups with two or more claims in which the payout was more than 0.5% but less than 1.0% of payroll.
3.6	Groups with two or more claims in which the payout during the prior year was more than 1.0% but less than 2.0% of payroll.
5.4	Groups with two or more claims in which the payout during the prior year was more than 2.0% and less than 3.0% of payroll.
6.6	Groups with two or more claims in which the payout exceeded 3.0% but was less than 6.6% of payroll during the prior year.
6.6 + ½ of claims over 6.6%	Groups with two or more claims in which the payout exceeded 6.6% of payroll during the prior year.

* The 50% experience factor is based on claims incurred in the last 4-1/2 years.



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102.45 WORKER'S COMPENSATION

of primary compensation for total disability or death benefit as accruing from the employee's or dependent's 18th birthday.

History: 1973 c. 150; 1993 a. 492.

102.46 Death benefit. Where death proximately results from the injury and the deceased leaves a person wholly dependent upon him or her for support, the death benefit shall equal 4 times his or her average annual earnings, but when added to the disability indemnity paid and due at the time of death, shall not exceed two-thirds of weekly wage for the number of weeks set out in s. 102.44 (3).

History: 1979 c. 278; 1981 c. 92.

Death benefits under the worker's compensation law. Fortune, WBB Apr. 1987.

102.47 Death benefit, continued. If death occurs to an injured employee other than as a proximate result of the injury, before disability indemnity ceases, death benefit and burial expense allowance shall be as follows:

(1) Where the injury proximately causes permanent total disability, they shall be the same as if the injury had caused death, except that the burial expense allowance shall be included in the items subject to the limitation stated in s. 102.46. The amount available shall be applied toward burial expense before any is applied toward death benefit. If there are no surviving dependents the amount payable to dependents shall be paid, as provided in s. 102.49 (5) (b), to the fund created under s. 102.65.

(2) Where the injury proximately causes permanent partial disability, the unaccrued compensation shall first be applied toward funeral expenses, not to exceed the amount specified in s. 102.50. Any remaining sum shall be paid to dependents, as provided in this section and ss. 102.46 and 102.48, and there is no liability for any other payments. All computations under this subsection shall take into consideration the present value of future payments. If there are no surviving dependents the amount payable to dependents shall be paid, as provided in s. 102.49 (5) (b), to the fund created under s. 102.65.

History: 1971 c. 148; 1977 c. 195; 1983 a. 98; 1987 a. 179.

When a deceased worker dies before the level of permanent partial disability is established, the dependent's death benefit is not wiped out. "Unaccrued compensation" under sub. (2) is compensation that has not become due, or compensation for which a claim is not yet enforceable. It is not limited to compensation awarded but not yet paid. *Edward Brothers, Inc. v. LIRC*, 2007 WI App 128, 300 Wis. 2d 638, 731 N.W.2d 302, 06-2398.

102.475 Death benefit; law enforcement and correctional officers, fire fighters, rescue squad members, diving team members, national or state guard members and emergency management personnel. (1) **SPECIAL BENEFIT.** If the deceased employee is a law enforcement officer, correctional officer, fire fighter, rescue squad member, diving team member, national guard member or state defense force member on state active duty as described in s. 102.07 (9) or if a deceased person is an employee or volunteer performing emergency management activities under ch. 166 during a state of emergency or a circumstance described in s. 166.04, who sustained an accidental injury while performing services growing out of and incidental to that employment or volunteer activity so that benefits are payable under s. 102.46 or 102.47 (1), the department shall voucher and pay from the appropriation under s. 20.445 (1) (aa) a sum equal to 75% of the primary death benefit as of the date of death, but not less than \$50,000 to the persons wholly dependent upon the deceased. For purposes of this subsection, dependency shall be determined under ss. 102.49 and 102.51.

(2) **PAYMENTS TO DEPENDENTS.** (a) If there are more than 4 persons who are wholly dependent upon the deceased employee an additional benefit of \$2,000 shall be paid for each dependent in excess of 4.

(b) If there is more than one person who is wholly dependent upon the deceased employee, the benefits under this section shall be apportioned between such dependents on the same proportional basis as the primary death benefit.

(c) Notwithstanding sub. (1), if there are partial dependents of the deceased employee who are entitled to benefits under s.

102.48, they shall be entitled to such portion of the benefit determined under sub. (1) that their partial dependency benefit bears to the primary benefit payable to one wholly dependent upon the deceased. No payment to a partial dependent shall be less than \$1,000.

(3) **DISPUTES.** In case of dispute, dependents may file applications as provided in s. 102.17, and ss. 102.17 to 102.27 shall apply. In such case, if the claim for a primary death benefit is compromised, any claim under this section shall be compromised on the same proportional basis. The attorney general shall represent the interests of the state in case of such dispute.

(5) **MINORS.** Benefits due to minors under this section may be paid as provided in s. 102.45.

(6) **PROOF.** In administering this section the department may require reasonable proof of birth, marriage, relationship or dependency.

(7) **NOT TO AFFECT OTHER RIGHTS, BENEFITS OR COMPENSATION.** The compensation provided for in this section is in addition to, and not exclusive of, any pension rights, death benefits or other compensation otherwise payable by law.

(8) **DEFINITIONS.** As used in this section:

(a) "Correctional officer" means any person employed by the state or any political subdivision as a guard or officer whose principal duties are supervision and discipline of inmates at a penal institution, prison, jail, house of correction or other place of penal detention.

(am) "Diving team member" means a member of a legally organized diving team.

(b) "Fire fighter" means any person employed by the state or any political subdivision as a member or officer of a fire department or a member of a volunteer department, including the state fire marshal and deputies.

(c) "Law enforcement officer" means any person employed by the state or any political subdivision for the purpose of detecting and preventing crime and enforcing laws or ordinances and who is authorized to make arrests for violations of the laws or ordinances the person is employed to enforce, whether that enforcement authority extends to all laws or ordinances or is limited to specific laws or ordinances.

(d) "Political subdivision" includes counties, municipalities and municipal corporations.

(dm) "Rescue squad member" means a member of a legally organized rescue squad.

(e) "State" means the state of Wisconsin and its departments, divisions, boards, bureaus, commissions, authorities and colleges and universities.

History: 1975 c. 274, 421; 1977 c. 29 ss. 102.9m to 102.9s, 1650; 1977 c. 48, 203, 418; 1979 c. 110 s. 60 (11); 1979 c. 221; 1981 c. 325; 1983 a. 98, 189; 1985 a. 29; 1987 a. 63; 1991 a. 85; 1993 a. 81; 1995 a. 247; 1999 a. 14.

102.48 Death benefit, continued. If no person who survives the deceased employee is wholly dependent upon the deceased employee for support, partial dependency and death benefits therefor shall be as follows:

(1) An unestranged surviving parent or parents to whose support the deceased has contributed less than \$500 in the 52 weeks next preceding the injury causing death shall receive a death benefit of \$6,500. If the parents are not living together, the department shall divide this sum in such proportion as it deems to be just, considering their ages and other facts bearing on dependency.

(2) In all other cases the death benefit shall be such sum as the department shall determine to represent fairly and justly the aid to support which the dependent might reasonably have anticipated from the deceased employee but for the injury. To establish anticipation of support and dependency, it shall not be essential that the deceased employee made any contribution to support. The aggregate benefits in such case shall not exceed twice the average annual earnings of the deceased; or 4 times the contributions of the deceased to the support of such dependents during the year immediately preceding the deceased employee's death, whichever